IN THE HIGH COURT OF JUDICIATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.403 OF 2002
AND
INCOME TAX APPEAL NO.404 OF 2002
AND
INCOME TAX APPEAL NO.405 OF 2002

The Commissioner of Income-tax,
TDS, Mumbai .. Appellant.

V/s.

M/s.Landmark Education India .. Respondent.

Mr.Parag Vyas for the appellant.

Mr.A.K. Jasani for the respondent.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 18TH OCTOBER, 2005.

P.C. :

1. Heard learned counsel for the Revenue. He fairly pointed out that considering the quantum of penalty in these appeals, these appeals can be disposed of applying the law laid down by this Court in the case of **CIT V/s. Camco Colour Co. [(2002) 254 ITR 565 (Bom)]** followed by this Court in subsequent judgment in the case of **CIT V/s. Pithwa Engg. Works [(2005) 276 ITR 519 (Bom)]**.

2. Even otherwise, on merits there is no substantial question of law involved in view of the judgment of the Apex Court in the case of **Hindustan**

Steel Ltd. V/s. State of Orissa (82 ITR 26). Thus, there is no merit in these appeals.

3. Apart from the above, the Tribunal has also recorded finding of fact that there was a reasonable cause for not paying the penalty within time.

4. In this view of the mater, hardly there would be any substantial question of law warranting interference. The appeals are, accordingly, stands dismissed with no order as to costs.

(V.C. DAGA, J.)

(J.P. DEVADHAR, J.)